

1277 of Pub. L. 99-514, set out as a note under section 931 of this title.

Amendment by section 1301(j)(8) of Pub. L. 99-514 applicable to bonds issued after Aug. 15, 1986, except as otherwise provided, see sections 1311 to 1318 of Pub. L. 99-514, set out as an Effective Date; Transitional Rules note under section 141 of this title.

#### EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-455 applicable with respect to taxable years beginning after Dec. 31, 1976, see section 1901(d) of Pub. L. 94-455, set out as a note under section 2 of this title.

#### EFFECTIVE DATE OF 1966 AMENDMENT

Amendment by Pub. L. 89-809 applicable with respect to taxable years beginning after Dec. 31, 1966, see section 103(n)(1) of Pub. L. 89-809, set out as a note under section 871 of this title.

### PART VI—ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS

Sec.	
161.	Allowance of deductions.
162.	Trade or business expenses.
163.	Interest.
164.	Taxes.
165.	Losses.
166.	Bad debts.
167.	Depreciation.
168.	Accelerated cost recovery system.
169.	Amortization of pollution control facilities.
170.	Charitable, etc., contributions and gifts.
171.	Amortizable bond premium.
172.	Net operating loss deduction.
173.	Circulation expenditures.
174.	Research and experimental expenditures.
175.	Soil and water conservation expenditures; endangered species recovery expenditures.
176.	Payments with respect to employees of certain foreign corporations.
[177.]	Repealed.]
178.	Amortization of cost of acquiring a lease.
179.	Election to expense certain depreciable business assets.
179A.	Deduction for clean-fuel vehicles and certain refueling property.
179B.	Deduction for capital costs incurred in complying with Environmental Protection Agency sulfur regulations.
179C.	Election to expense certain refineries.
179D.	Energy efficient commercial buildings deduction.
179E.	Election to expense advanced mine safety equipment.
180.	Expenditures by farmers for fertilizer, etc.
181.	Treatment of certain qualified film and television productions.
[182.]	Repealed.]
183.	Activities not engaged in for profit.
[184, 185.]	Repealed.]
186.	Recoveries of damages for antitrust violations, etc.
[187 to 189.]	Repealed.]
190.	Expenditures to remove architectural and transportation barriers to the handicapped and elderly.
191.	Amortization of certain rehabilitation expenditures for certified historic structures. <sup>1</sup>
192.	Contributions to black lung benefit trust.
193.	Tertiary injectants.
194.	Treatment of reforestation expenditures.
194A.	Contributions to employer liability trusts.
195.	Start-up expenditures.
196.	Deduction for certain unused business credits.

<sup>1</sup> Section 191 was repealed by Pub. L. 97-34 without corresponding amendment of part analysis.

197.	Amortization of goodwill and certain other intangibles.
198.	Expensing of environmental remediation costs.
198A.	Expensing of Qualified Disaster Expenses. <sup>2</sup>
199.	Income attributable to domestic production activities.

#### AMENDMENTS

2008—Pub. L. 110-343, div. C, title VII, § 707(b), Oct. 3, 2008, 122 Stat. 3924, added item 198A.

Pub. L. 110-234, title XV, § 15303(a)(2)(C), May 22, 2008, 122 Stat. 1501, and Pub. L. 110-246, title XV, § 15303(a)(2)(C), June 18, 2008, 122 Stat. 2263, made identical amendments, inserting “; endangered species recovery expenditures” after “conservation expenditures” in item 175. The amendment by Pub. L. 110-234 was repealed by Pub. L. 110-246, § 4(a), June 18, 2008, 122 Stat. 1664.

2006—Pub. L. 109-432, div. A, title IV, § 404(b)(4), Dec. 20, 2006, 120 Stat. 2956, added item 179E.

2005—Pub. L. 109-58, title XIII, §§ 1323(b)(4), 1331(c), Aug. 8, 2005, 119 Stat. 1015, 1024, added items 179C and 179D.

2004—Pub. L. 108-357, title I, § 102(d)(8), title II, § 244(b), title III, §§ 322(c)(5), 338(b)(6), Oct. 22, 2004, 118 Stat. 1429, 1446, 1475, 1481, added items 179B, 181, and 199, and substituted “Treatment” for “Amortization” in item 194.

1997—Pub. L. 105-34, title IX, § 941(b), Aug. 5, 1997, 111 Stat. 885, added item 198.

1993—Pub. L. 103-66, title XIII, § 13261(f)(6), Aug. 10, 1993, 107 Stat. 539, added item 197.

1992—Pub. L. 102-486, title XIX, § 1913(a)(3)(B), Oct. 24, 1992, 106 Stat. 3019, added item 179A.

1990—Pub. L. 101-508, title XI, § 11801(b)(3), Nov. 5, 1990, 104 Stat. 1388-522, struck out item 184 “Amortization of certain railroad rolling stock” and item 188 “Amortization of certain expenditures for child care facilities”.

1986—Pub. L. 99-514, title II, §§ 201(d)(2)(B), 241(b)(3), 242(b)(3), title IV, § 402(b)(3), title VIII, § 803(c)(2), Oct. 22, 1986, 100 Stat. 2139, 2181, 2221, 2356, substituted “Amortization of cost of acquiring a lease” for “Depreciation or amortization of improvements made by lessee on lessor’s property” in item 178, and struck out items 177 “Trademark and trade name expenditures”, 182 “Expenditures by farmers for clearing land”, 185 “Amortization of railroad grading and tunnel bores”, and 189 “Amortization of real property construction period interest and taxes”.

1984—Pub. L. 98-369, div. A, title I, § 94(b), title IV, § 474(r)(8)(B), July 18, 1984, 98 Stat. 615, 841, reenacted item 195 without change, and substituted “business credits” for “investment credits” in item 196.

1983—Pub. L. 97-448, title III, § 305(b)(2), Jan. 12, 1983, 96 Stat. 2399, redesignated item 194 (relating to contributions to employer liability trusts) as 194A.

1982—Pub. L. 97-248, title II, § 205(a)(5)(C), Sept. 3, 1982, 96 Stat. 430, added item 196.

1981—Pub. L. 97-34, title II, §§ 201(d), 202(d)(3), Aug. 13, 1981, 95 Stat. 219, 221, added item 168 and substituted “Election to expense certain depreciable business assets” for “Additional first-year depreciation allowance for small business” in item 179.

1980—Pub. L. 96-605, title I, § 102(b), Dec. 28, 1980, 94 Stat. 3522, added item 195.

Pub. L. 96-451, title III, § 301(c)(2), Oct. 14, 1980, 94 Stat. 1991, added item 194 relating to amortization of reforestation expenditures.

Pub. L. 96-364, title II, § 209(c)(2), Sept. 26, 1980, 94 Stat. 1291, added item 194 relating to contributions to employer liability trusts.

Pub. L. 96-223, title II, § 251(a)(2)(A), Apr. 2, 1980, 94 Stat. 287, added item 193.

1978—Pub. L. 95-227, § 4(b)(2), Feb. 10, 1978, 95 Stat. 17, added item 192.

<sup>2</sup> So in original. The words “Qualified Disaster Expenses” probably should not be capitalized.